



## HELP THE EARTH —AND THE— EARTH WILL HELP YOU

We make fertilizer for every product and put on the market only what has been proven of real value. Let us know the purpose for which you want soil helps and we will supply you. Address us

Pacific Guano and Fertilizer Co.  
Honolulu, H. I.

## INSURANCE

**Theo. H. Davies & Co.,**  
(Limited)  
Agents for Fire, Life and Marine Insurance.

**Northern Assurance Company,**  
OF LONDON, FOR FIRE AND LIFE. Established 1835.  
Accumulated Funds.....\$2,975,000

**British and Foreign Marine Ins. Co.**  
OF LIVERPOOL, FOR MARINE  
Capital.....\$1,000,000

Reduction of rates.  
Immediate Payment of Claims.

**Theo. H. Davies & Co., Ltd.**  
AGENTS.

**CANADIAN PACIFIC RAILWAY**  
The Famous Tourist Route of the World.

In Connection With the Canadian-Australian Steamship Line Tickets are Issued  
TO ALL POINTS IN THE UNITED STATES AND CANADA, VIA VICTORIA AND VANCOUVER

**Mountain Resorts:**  
BANFF, GLACIER, MT. STEPHENS AND FRASER CANYON  
EMPRESS LINE OF STEAMERS FROM VANCOUVER.  
Tickets to All Points in Japan, China, India and Around the World.  
For Tickets and general information—Apply to—

**THEO. H. DAVIES & CO., LTD.**  
Agents Canadian-Australian S. S. Line.  
Canadian Pacific Railway.

**Castle & Cooke Co., Ltd**  
Honolulu, T. H.

**Commission Merchants**  
**Sugar Factors**

Ewa Plantation Co.  
Wailua Agricultural Co., Ltd.  
Waimea Sugar Mill Co.  
Apokaa Sugar Co., Ltd.  
Fulton Iron Works of St. Louis.  
Blake Steam Pumps.  
Weston's Centrifugals.  
Babcock & Wilcox Boilers.  
Green's Fuel Economizer.  
Marsh Steam Pumps.  
Matson Navigation Co.  
Planters' Line Shipping Co.  
Kohala Sugar Co.

**Bank of Hawaii**  
LIMITED.

Incorporated Under the Laws of the Territory of Hawaii.  
PAID-UP CAPITAL.....\$600,000.00  
RESERVE FUND.....200,000.00  
UNDIVIDED PROFITS.....102,617.80

**OFFICERS:**  
Charles M. Cooke.....President  
F. C. Jones.....Vice-President  
F. W. Macfarlane.....2nd Vice-President  
C. H. Cooke.....Cashier  
C. H. Cooke, Jr.....Assistant Cashier  
F. B. Damon.....Assistant Cashier  
F. B. Damon.....Secretary  
**DIRECTORS:** Chas. M. Cooke, P. C. Jones, F. W. Macfarlane, E. F. Bishop, E. D. Tenney, J. A. McCandless, C. H. Atherton, C. H. Cooke.

Strict attention given to all branches of Banking.  
**TRUST BUILDING, FORT STREET, COMMERCIAL AND SAVINGS DEPARTMENTS.**

**Castle & Cooke Co., Ltd**  
**Life and Fire Insurance Agents**

General Insurance Agents, representing New England Mutual Life Insurance Company of Boston.

Acting Fire Insurance Co.  
—ATTENTION—  
We have just accepted the Agency for the

—and—  
The Protector Underwriters of the Phoenix of Hartford.  
These are also among the Best or Money in San Francisco.

## TORE HIS SKIN OFF IN SHREDS

Itching was Intense—Humor Spread from Hands to Body—Work Interrupted and Sleep Often Impossible—Disease Resisted Treatment

## BUT CUTICURA CURED HIM IN THREE WEEKS

"My trouble commenced about two years ago and consisted, at first, of an eruption of a small kind on my hands. These spread later to other parts of my body, and the itching at times was intense, so much so that I literally tore the skin off in shreds seeking relief. The awful itching interfered with my work considerably, and also kept me awake nights. I tried several different ointments and lotions but received practically no benefit. Finally I settled down to the use of Cuticura Soap, Cuticura Ointment and Cuticura Resolvent Pills, with the result that in a few days all itching had ceased and in about three weeks' time all traces of my eruption had disappeared. I have had no trouble of this kind since. H. A. Krutskoff, 5714 Wabash Ave., Chicago, Ill., November 18 and 28, 1907."

## SKIN HEALTH

Effected by Cuticura Soap, Ointment and Resolvent.

The agonizing itching and burning of the skin, as in eczema; the frightful scaling, as in psoriasis; the loss of hair and crusting of scalp, as in scalded head; the facial disfigurement, as in acne and ringworm; the awful suffering of infants, and anxiety of worn-out parents, as in letter, or salt rheum—all demand a remedy of extraordinary virtues to successfully cope with them. That Cuticura Soap, Ointment and Resolvent (liquid or pills) are such stands proven by unquested testimonials.

Cuticura Soap (25c) to Cleanse the Skin, Cuticura Ointment (50c) to Heal the Skin and Cuticura Resolvent (60c), for the form of Chocolate Cakes, Pills, 25c, per box of 60 to Purify the Blood. Sold throughout the world. "Potter Drug & Chem. Corp., Sole Props., Boston, Mass., U.S.A."

—Mailed Free, Cuticura Book on Skin Diseases.

## MASTER'S DUTY TO HIS SERVANT

Must Provide Safe Tools for the Accomplishment of His Work.

"A master owes to a servant the duty of providing reasonably safe tools, appliances and machinery for the accomplishment of the work. If instead of personally performing this obligation, the master engages another to do it for him, he is liable for the neglect of that other, which in such case is not the neglect of a fellow servant, no matter what his position as to master matters, but is the neglect of the master to do those things which it is the duty of the master to perform as such. The question of liability turns rather on the character of the act than on the relations of the employees to each other."

The above is the syllabus of the opinion rendered by the Supreme Court yesterday in the case of Edward Campbell versus H. Hackfeld & Company, in which the court reversed the judgement of the trial court, which was in favor of Hackfeld & Company, and ordered a new trial.

Edward Campbell sued Hackfeld & Company for damages for an injury received on July 6, 1902, while working in the hold of the bark Eolus. The evidence showed that he was struck and injured by part of a truck being hoisted out of the hold by a piece of rotten rope, although Captain Babel, an employee of Hackfeld & Company, who was boss of the stevedoring gang, had been warned that the rope was unfit for use. The company pleaded the fellow servant defense, but the supreme court ruled that this does not hold, as Babel was acting not as Campbell's fellow servant but as the agent of the employer.

## NEW MASONIC LODGE PROPOSED

A new Masonic lodge is to be organized in Honolulu and one of the present lodges is to be disbanded. The lodge that will pass out of existence is that of Pacific Lodge No. 822, founded sixteen years ago under the Scottish dispensation. What will take its place will be the Honolulu Lodge, to be under the charter of the Grand Lodge of California.

The details of the new organization will be decided upon at a meeting of the Pacific Lodge on Monday evening next.

Pacific Lodge was organized by Judge Henry E. Cooper.

## WALTER G. SMITH BACK AT WORK

SAN FRANCISCO, February 1.—Walter G. Smith has recovered from the effect of the accident to his shoulder that confined him to St. Winifred's Hospital for several weeks and has resumed his duties as associate editor of the Chronicle.

## PILES CURED IN 6 TO 10 DAYS.

PAZO OINTMENT is guaranteed to cure any case of Itching, Blind, Bleeding or Protruding Piles in 6 to 14 days or money refunded.—Made by PARIS MEDICINE CO., Saint Louis, U.S.A.

## REAL ESTATE TRANSACTIONS.

Entered of Record February 2, 1910.  
Geo H Fairchild to Mrs Mileka Kahale.....A M  
J Hopp & Co to H M Lawson et al John Kalkinaho et al by Gdn et al to Sing Cheng & Co.....L  
Est of Bernice P Bishop by Trs to C Q Yee Hop Tr.....L  
Kathleen W Auerbach and hsb by Mtgee to Trs of Oahu College.....L  
Maika Paimina and wf to W C Achi Tr.....M  
San Ant Port Ben Soc of Hawaii to Jose Nobrega.....Rel  
Entered of Record February 3, 1910.  
T M Rowland, adv, E N Holmes.....C M  
R Nomura to S Masui.....C M  
Isakichi Morimoto to Fukumatsu Sekido.....C M  
Kathleen W Auerbach, by atty to Kate L Herbert.....D  
Marguerite Silveries, by Jdgc, to Mr and Mrs M Costello.....D  
Keakakawai and wf to A F Cooke, Tr.....D  
John Umi, Jr, by Gdn, to John Fuller.....L  
Manuel J Silva and wf to Mrs Evelyn Camara.....D  
Evelyn Camara and hsb to Mrs J N Oliveira.....M  
Kipola Simona and hsb to George Hitchings.....D  
Kualau S Pelapela and hsb, et al, to George Hitchings.....D  
Paulo Miel and wf to George Hitchings.....D  
Marie I Da Cambr Roberts to F G Noyes.....M  
L L McCandless and wf to Oahu Railway & Land Co.....Grant  
Christina Kahale to J W Achuck.....D  
Lizzie Souza and hsb to Anna Wilcox.....D  
Mary A Lemon, et al to Jno H Soper.....Agrmt  
Entered of Record February 4, 1910.  
Daniel Kekowai and wf to J W Achuck.....D  
Samuel K Oneha Tr and wf to J W Achuck.....D  
D W Pae by mtgee and hsb to Wilfrid A Greenwell Tr.....D  
Wilfrid A Greenwell Tr to Samuel W Nawahie.....D  
T May to C H Cooke et al.....PA  
Bank of Hawaii Ltd to Victor M Souza.....Rel  
Est of W F Allen by Tr to A C Lovekin.....Rel  
Keola Aylett and hsb to Louisa K Aylett.....D  
Bank of Hawaii Ltd to A H Dondero et al.....Par Rel  
Ching Hing to Yuen Fong Wo Ke Co.....BS  
John H Travis and wf et al to John D Harris.....D  
William Penning and wf to Bank of Hawaii Ltd.....M  
Olaa Sugar Co Ltd to Manuel Gonzales.....D  
Olaa Sugar Co Ltd to Mariano Rodrigues.....D  
Olaa Sugar Co Ltd to Manuel F Faries.....D  
Olaa Sugar Co Ltd to Frank Victorino.....D  
Olaa Sugar Co Ltd to Jose de Aranzo.....D  
Olaa Sugar Co Ltd to Manuel V Gonzales.....D  
Olaa Sugar Co Ltd to Joao De Terceiro.....D  
Olaa Sugar Co Ltd to Joao P Gomes.....D  
Olaa Sugar Co Ltd to Francisco De Abreu.....D  
Olaa Sugar Co Ltd to Jose De Freitas.....D  
Olaa Sugar Co Ltd to Manuel Mendes.....D  
Olaa Sugar Co Ltd to Jose P Camacho.....D  
Olaa Sugar Co Ltd to Antone V Deluz.....D  
Wm Henry to Daniel M Woodward.....Rel  
D M Woodward and wf to Trent Trust Co Ltd.....D  
Jno H Soper to von Hamm-Young Co Ltd.....L  
San Antonio Port Ben Soc of Haw to Augusta De J Fernandez.....Rel  
Entered of Record February 5, 1910.  
E B Mikalemi to Y Ahin.....L  
Kalia Poomakana and wf to William Hookano.....D  
D Kamalo and wf to Mary A Bell.....D  
J K Kekaula and wf to Abbie K Maguire.....D  
Mrs Annie Kalo to L A Moses.....D  
Lucy Hie and hsb to David H Makau.....D  
David H Makau to Nora M Keawe et al.....D  
First Bank of Hilo, Ltd to E D Baldwin and wf.....Rel  
Wm T Robinson to James L Coke.....BS  
W McCandless to Leong Fook.....L  
William Savidge Tr to Mrs Maria Barrete et al.....Rel  
Maria Barrete et al to L L McCandless.....AM  
William Savidge and wf to William C Achi Tr.....D  
W C Achi Tr to Gdn of Leon Sterling.....M  
Pioneer Bldg & Loan Assn of Hawaii to Caroline Houghton.....Rel  
Jas P. Houghton to Bathsheba M Allen.....M  
Honolulu Packing Co Ltd to Oahu Railway & Land Co.....L  
Entered of Record February 7, 1910.  
Fanny Strauch and hsb to Edwin S McGrew.....D  
Henry Ohumukini and wf to Waiakalae (w).....D  
Bishop & Co to Bishop Trust Co Ltd et al.....Agrmt  
W Tim to Kat Shong.....D  
Charles M Cooke Ltd to Territory of Hawaii.....D  
Oahu Country Club to Territory of Hawaii.....D  
Geo Campton Sr to George Campton Jr.....D  
Maria L Sea to Henry P Baldwin.....D  
A H Henderson et al to J W Caldwell.....Rel  
E K Hall to Emily K Mehrtens.....Rel  
John Paulini to Ana M Gonzales.....L  
Kahooneina to C B Cockett.....L  
Kaikakaulani (w) by affi.....Affid  
Bank of Hawaii Ltd to W H Minton.....Rel  
W H Minton and wf to Bank of Hawaii Ltd.....M  
Entered of Record February 8, 1910.  
B K Kiba by Affi to.....Affid  
F W Macfarlane et al Trs to Annie E Mott-Smith et al.....Rel  
J P Rodriguez and wf to Etha D Duckworth.....D  
B H Titcomb and wf to William A Kinney, Tr.....M  
Kenner Kaulapali to J A M Ogorio, P F Hynes to Edward H F Volter, et al.....L  
Bank of Hawaii Ltd to A H Dondero et al.....Par Rel  
A H Dondero et al to Cecilia Porter.....D

## Recorded January 25, 1910.

Georgiana Friel by Tr to Lau Tong, L; por R P 7233, kul 2-69, ap 1, Kekaula, like et al, Honolulu, Oahu; 20 yrs at \$240 per yr. B 323, p 197. Dated Dec 31, 1909.  
Oahu College by Trs to George W Odell, D; lots 9 and 10, block 9, College Hills, Honolulu, Oahu; \$2080. B 323, p 113. Dated Jan 21, 1910.  
Herman Makaila and wf et al to Frank Pabia Tr, D; 1-3 int in Est of Mann Kaupona (w) and all real and personal property, Heeia, Koolapoko, Oahu; \$200. B 323, p 116. Dated Jan 22, 1910.  
Alfred Willis and wf by Atty to Kauikoolani Children's Hospital, D; por R P 5569, kul 10605, Nuuanu Valley, Honolulu, Oahu; \$805.37. B 323, p 220. Dated Jan 24, 1910.  
Fredk C Miller to James J Crockett, P A; general powers. B 321, p 497. Dated Jan 25, 1910.  
Jay Sai to William Savidge, Agrmt; in re conveyance for \$1000, in lands of Akiona (k), deed; \$1. B 321, p 499. Dated Dec 20, 1909.  
William Savidge to Jay Sai, Agrmt; in re conveyance for \$1000, int in lands of Akiona (k), deed; \$1. B 321, p 499. Dated Dec 20, 1909.  
Loka Kalima to L L McCandless, D; 1-6 int in R Ps 1063, 372, 374 and 1064, Lehaunui, etc, Waianae, Oahu; \$30. B 326, p 222. Dated Jan 25, 1910.  
A W Grams to Oahu Railway & Land Co, Grant; 30 ft R W over premises, Wahiawa, Waihua, Oahu; \$250. B 326, p 225. Dated June 17, 1909.  
H C Coburn to von Hamm-Young Co, Ltd, C M; 4-cylinder Model "K" 1908 Maxwell Roadster No 7735, Ter of Hawaii; \$600. B 325, p 226. Dated Jan 5, 1910.  
W O Cromell to von Hamm-Young Co, Ltd, C M; 4-cylinder Model "30" Cadillac Demi-Tonneau No 19259, Ter of Hawaii; \$750. B 325, p 228. Dated Jan 19, 1910.  
J M Harbur to von Hamm-Young Co, Ltd, C M; 4-cylinder Model "T" Pope-Hartford touring car No 6238, Ter of Hawaii; \$2750. B 325, p 230. Dated Jan 22, 1910.  
David K Baker to T Shibayama, L; por lots 16 and 17, Keel 1 and 2, S Kona, Hawaii; 10 yrs at \$40 per yr. B 323, p 194. Dated Aug 1, 1909.  
Ahuna Waikaloa to Hugh McCorriston, D; int in grs 693 and 1716, Keanakolu, Molokai; \$50. B 326, p 224. Dated Oct 28, 1909.  
T Brandt and wf to Annie S Knudsen, D; % int in kul 5362 and L P 8127, Waimea, Kauai; \$4000. B 326, p 232. Dated Jan 21, 1910.  
Recorded January 26, 1910.  
J V Fernandez and wf to Alonzo J Wilson, D; Lot 32, Kalii Tract, Honolulu, Oahu; \$2400. B 326, p 228. Dated Jan 26, 1910.  
Christina Nahale and hsb (C K) to Shepard, Alexander, D; int in R Ps 1824 and 2694, rents, etc, Waikahalulu, Honolulu, Oahu; \$400. B 326, p 231. Dated Jan 22, 1910.  
Cecil Brown Tr to David Mahoe and wife et al, D; int in Lots 14 and 16, Blk 11, Kapiolani Tract, Honolulu, Oahu; \$170. B 327, p 189. Dated Nov 2, 1909.  
J B Craig to J Hopp & Co, C M; furniture and furnishings, Kaimuki, Honolulu, Oahu; \$501.25. B 325, p 234. Dated Jan 24, 1910.  
Oahu College by Trs to T Sorenson (Mrs), Rel; Lot 8, Blk 9, College Hills, Honolulu, Oahu; \$900. B 325, p 237. Dated Jan 25, 1910.  
Alice M Way et al to James D McInerney, por R Ps 1920 and 38, bldgs, rents, etc, cor King & Bishop Sts, Honolulu, Oahu; \$42,032.60. B 327, p 191. Dated Jan 14, 1910.  
San Antonio Port Bent Socy of Haw to Joseph V Fernandez, Rel; Lot 32, bldgs, etc, Kalii Tract, Honolulu, Oahu; \$600. B 325, p 238. Dated Jan 26, 1910.  
Claus Spreckels & Co by atty to Sylvester (Father), Tr et al, Rel; Lot 141, Gr 366, bldgs, etc, cor Beretania and Pensacola Sts, Honolulu, Oahu; \$5900. B 325, p 238. Dated Jan 26, 1910.  
Gilbert J Waller and wf to Jennie Grieve (widow), D; por Lot 141, Gr 366, cor Pensacola and Beretania Sts, Honolulu, Oahu; \$3025. B 327, p 193. Dated Jan 14, 1910.  
Cecil Brown Tr to Western & Hawa Investmt Co, Ltd, A M; Mtg John W Short on Lot 6, Gr 3137, rents, etc, Kaihehe Tract, Honolulu, Oahu; \$1. B 325, p 239. Dated Jan 26, 1910.  
Nahina Nahale (widow) to Charles K Nahale, D; por R P (or) 3019 and livestock, Kapalama, N Kona, Hawaii; \$10, etc. B 326, p 229. Dated Oct 20, 1909.  
Maria Estrella and hsb (J de) to John R de Souza, D; pe land, Makawae, Maui; \$400. B 326, p 227. Dated Jan 22, 1910.  
George P Castle to Louis B Woodd and wife, Rel; por Kul 8559B, Ap 27 and pe land, Waihua, Kona, Molokai; \$200. B 325, p 233. Dated Jan 24, 1910.  
William R Castle Tr to Maria L Sea, Par Rel; Aps 5 and 6, R P 6231, Kul 39251, Kahanaole, Kaanapali, Maui; \$500. B 325, p 233. Dated Jan 11, 1910.  
Koloa Sugar Co to Kana'i Railway Co, L; right to quarry coral rock, etc, Welliwelli, Koloa, Kauai; rts w for railroad, Koloa, Kauai; 5 yrs at \$1110 per yr. B 323, p 200. Dated Dec 31, 1909.  
Recorded January 27, 1910.  
Lucille M Dunbar and hsb (R B) to William Mutch, D; 1-3 int in R P 2065, por R P 2269 and por Gr 3164, betwn Hotel, Maunakea, Paunahi & Liver Sts, Honolulu, Oahu; \$1000. B 327, p 195. Dated Jan 14, 1910.  
Morris Rosenblatt to Claus Spreckels & Co, Correcta M; pe land, bldgs, etc, Punahoa St, Honolulu, Oahu, B 325, p 242. Dated Jan 27, 1910.  
W McCandless and wf to Young Kung Lum, D; R P 693, Kul 2072, Ap 1 and pe land, Kapalama-kai, Honolulu, Oahu; \$400. B 327, p 197. Dated Jan 26, 1910.  
R W Kalaikawa to W C Achi Tr, D; 1-6 int in various pes land, bldgs, etc, Waihua and Honolulu, etc, Oahu; 1-6 int in real and personal property of Kapea Kalaikawa (w) deed, Oahu; \$700. B 327, p 198. Dated Jan 27, 1910.  
W C Achi Tr to J Alfred Magson, M; 1-6 int in various pes land, Kaunaloa, etc, Waihua, Oahu; \$400. B 325, p 244. Dated Jan 27, 1910.  
Bishop Trust Co Ltd to Henry N Almy, Rel; Lot 12, L P 4624, Wahiawa, Waihua, Oahu; \$700. B 325, p 246. Dated Jan 25, 1910.  
M Iga to W H Smith Tr, C M; lease, hold and bldg, Hilo, Hawaii; \$509. B 325, p 249. Dated Jan 22, 1910.  
Est of C H Blackw by Rtrs et al to Kukanui Plantation Co Ltd, L; Lot 14, L P 5942, Kainake, Hamakua, Hawaii; 10 yrs at \$50 per yr. B 323, p 209.

## Dated Dec 14, 1909.

Recorded Jan. 28, 1910.  
Von Hamm-Young Co Ltd to J M Harbur, Rel; 4 cylinder Model D Maxwell touring car No. 7843, Oahu; \$1600. B 325, p 247. Dated Jan 27, 1910.  
Bruce McV Mackall to von Hamm-Young Co Ltd, C M; 4 cylinder Model 30 Cadillac touring car No. 017231, Ter of Hawaii; \$850. B 325, p 247. Dated Jan 25, 1910.  
A B Glaisyer to von Hamm-Young Co Ltd, C M; 4 cylinder Model T Ford Runabout No. 4294, Ter of Hawaii; \$350. B 325, p 249. Dated Jan 12, 1910.  
Oahu College by Trs to Martha E Dillingham, D; Lot 6 and 1-2 of Lot 5, Blk 21, College Hills, Honolulu, Oahu; \$1440. B 327, p 200. Dated Jan 19, 1910.  
Harmon E Hendrick and wf to Henry E Kelsey, D; Lots 1, 2, 13, 14 and 15, Blk 9C, Kapahulu Lots, Honolulu, Oahu; \$572.25. B 327, p 204. Dated Nov 22, 1909.  
Cyrus T Green to Lena R Marquez, M; por Kul 998, Auwailimu, Honolulu, Oahu; \$375. B 325, p 251. Dated Nov 22, 1909.  
Cecil Brown Tr to Manoel B D'Aruda, D; int in Lot 2, Blk D, Kapiolani Tract, Honolulu, Oahu; \$250. B 327, p 205. Dated Jan 28, 1910.  
Mrs Eugenie H Emerson by Tr to Anastasia McDowall (widow), Rel; pe land, rents, etc, Nuuanu St, Honolulu, Oahu; \$800. B 325, p 253. Dated Jan 28, 1910.  
Tam Yau and wf to Tam Sing, D; 21a land, bldgs, etc, Kaunuu, Kula, Maui; 3-8a land, bldgs and goods, wares and mds in store cor, Paia and Kokoona Rds, Makawao Maui; \$2000. B 327, p 203. B 327, p 203. Dated Dec 1, 1909.  
Recorded January 29, 1910.  
A Lewis Jr to Jessie K Kahalela, D; int in Lot 10, Blk B, Kapiolani Tract, Honolulu, Oahu; \$250. B 327, p 210. Dated Oct 19, 1908.  
A Lewis Jr and wf to Jessie K Kahalela, D; int in Lot 12, Blk B, Kapiolani Tract, Honolulu, Oahu; \$250. B 327, p 212. Dated Nov 18, 1908.  
Pioneer Bldg & Loan Assn of Haw to Jessie Kahalela, Rel; Lot 11, Blk B, Kapiolani Tract, Honolulu, Oahu; \$700. B 325, p 255. Dated Jan 25, 1910.  
Jessie K Kahalela and hsb (D) to Allen & Robinson Ltd, M; Lots 10, 11 and 12, Blk B, bldgs, rents, etc, Kapiolani Tract, Honolulu, Oahu; \$1300. B 325, p 255. Dated Jan 28, 1910.  
Jose Gouveia Sr to Jose Gouveia Jr, Tr, D; real and personal property. B 327, p 208. Dated Jan 14, 1910.  
Francisco M Espinola and wf to Christina M Espinola, D; 2a of Lot 32, Gr 4553, Kaapahu, Hamakua, Hawaii; \$20. B 327, p 207. Dated Dec 1, 1909.  
Sam Kamae Jr to Samuel H Kamae, D; pe land, Koloaha, Hamakua, Hawaii; \$10, etc. B 327, p 208. Dated Jan 1, 1910.  
Y Maruishi to C F Bradshaw, C M; 3 horses, bus and harness, Volcano St, Hilo, Hawaii; \$150. B 325, p 253. Dated Jan 27, 1910.  
George H Pierce to John Fitzgerald, P A; special powers. B 331, p 191. Dated May 27, 1908.  
Andrew Chalmers and wf to First Bank of Hilo Ltd, M; Lot 5, Gr 4782, Kahuku, Hilo, Hawaii; \$1200. B 325, p 258. Dated Jan 18, 1910.  
Tashima Jokichi to First Bank of Hilo Ltd, C M; cane crop on 10-4-10a land, Puna, Hawaii; \$250. B 325, p 260. Dated Jan 21, 1910.

## LOCAL CORPORATIONS PROTEST FEDERAL TAX

McClellan Writes Advice From Washington and Immediate Action Is Taken.

Honolulu merchants will make a formal protest when presenting their corporation tax to the collector of internal revenue, and this by the direct advice of George B. McClellan.

Secretary Berndt of the merchants' association received a letter from McClellan in the China mail wherein the latter stated that a suit had been started against the government to test the constitutionality of the law imposing the tax on the income of corporations, and action was immediately taken by the local body. Slips have been printed and distributed to all members of the association to be filled out and turned in with each payment. These slips are formal protests against the tax and are a matter of self-protection. Should the suit mentioned be successful, all taxes are liable to be refunded, but none can be collected back from the government unless they were paid under protest.

The letter from McClellan, which explains the details, is addressed to the merchants' association, as follows:

"Dear Sirs:—The law firm of McGowan, Serven & Mohu have brought to my attention the importance to every large corporation of filing a protest with its returns, as well as on payment of the tax, made under the new corporation tax law.

"Judge McGowan, head of this firm, was the attorney who secured the first recovery of payments made under certain provisions of the inheritance tax law of the Spanish-American war.

"Knowing that your members are urgently concerned in laying the foundation for the refund of any tax paid by their corporations under this law, if the law should prove to be invalid either in the whole or in part, I am sending you under separate cover, and at the request of the above-named attorneys, a copy of the law as prepared by them. I also enclose you herewith a suggested form of protest to be filed when your return is made, as well as a protest to accompany the actual payment of the tax.

"Trusting that these may be of some value to you in making returns under the new law, I am, very truly yours,

"GEORGE B. McCLELLAN."

**TOUCHES THE SPOT.**

Why suffer from pain in the stomach, Chamberlain's Colic, Cholera and Diarrhoea Remedy gets to the right spot immediately. For cramp, colic or diarrhea it works like magic. For sale at all druggists. Benson, Smith & Co., agents for Hawaii.

Taft's brother who has been in Mexico says that country is most friendly to the United States.

## OPIUM JOINT IN FEDERAL COURT

Whiffs of White Smoke Drift Out Into Corridors of the Hall of Justice.

## GRAND JURORS NOT GUILTY

Puffs Came From Pipe of Dope Expert Employed by Breckons.

While United States District Attorney Breckons, the entire staff of the marshal's office, including even the marshal himself, the customs officials and, in fact, all the police power of the federal government, have been engaged for weeks in trying to run down the illicit dealers in opium and to catch in their legal nets the offenders against the laws and statutes of the United States who persist in disposing of the sleepy drug,—opium smoking has been going on right under their noses and the puffs of White Smoke have been going up and filling the nostrils of the blind goddess.

Yesterday morning opium was being smoked in the grand jury room! The statement sounds incredible, but it is true. Yellow lips were loosened around the ivory pipe and the white puffs of smoke from burning poppy juice were filling the inquisitorial room and circling about the heads of the grand jurors. Occasionally a whiff of the peculiar pungent smoke drifted out into the corridor and made some of the waiting pokes lift their heads and sniff appreciatively, but none of the other people about the halls of justice suspected for a moment that there was an opium joint behind the closed doors of the federal courtroom that was being used as a grand jury room. Yet it was true. A yellow-skinned celestial, his eyes half shut in heavenly bliss, was smoking. And not a man interfered. The grand jurors leaned back in their armchairs and watched as if fascinated, but none of them said anything. United States District Attorney Breckons looked on calmly but did nothing to put a stop to the puffing or to interrupt the blissful dreams of the smoker.

## Grand Jurors Not Guilty.

Sofar as is known, however, none of the grand jurors indulged in the sweet vapor. Mr. Breckons did not touch the pipe, and the marshal had no need to. The lone smoker was one Chung, a dope fiend of thirty years standing, whose long experience with the "poppy juice" is just now his chief stock in trade and means of livelihood.

## Opium Experts.

As a matter of fact, let it be explained before anyone gets the erroneous idea that the federal authorities are running an opium joint, Chung, the expert smoker, was there in the character of an expert only, to test the quality and character of certain opium that was seized last Monday by Chief of Detectives McDuffie and Detectives Kellett and Apana from one Goo Pung who was conveying the dope to the other side of the island. The grand jury was considering the evidence against Goo Pung on the charge that Pung had in his possession opium which was perhaps not tax paid, but which at any rate had been placed in tins that had formerly contained other opium. Whether or not the grand jury found no true bill against Goo Pung is not stated, but Goo Pung had a hearing yesterday afternoon before United States Commissioner Judd and was held to the grand jury under \$750 bonds.

At the hearing yesterday afternoon the two principal witnesses were the expert dope fiends Akana and Chung. Akana proudly boasts that he has smoked opium for twenty years. But he is but a child beside Chung, who has for thirty years allowed his soul to drift away daily into the Elysian fields of the White Smoke.

The officers took from Goo Pung six tins of opium. Three of them are unopened. All bear the revenue stamp, but it is the contention of the district attorney that three of the tins have been emptied and refilled with a cheaper grade of dope. And it was to prove this that the experts were brought into the case.

## A Practical Test.

Each of them, in the grand jury room, was allowed to test the dope practically. Akana rather lost out, as his test consisted in putting some of the opium into his mouth. Asked if he had tasted it, he said no, all he had done was to put some of it in his mouth. But he was confident that the opium in three of the tins was different from that in the three tins that were unopened when taken, and furthermore that it was a cheaper grade of dope.

Chung appeared to have been mere fortunate, for his test consisted in smoking a few pipefuls of the stuff. It apparently was a difficult matter for him to make up his mind, for he had to smoke pipe after pipe before he announced himself as ready to render an opinion.

But at the hearing before the commissioner he was thoroughly convinced. The opium in the three opened tins was not the same as that in the three tins which had not been opened when captured. It was poorer stuff and did not give him the same sense of satisfaction when he smoked it. Q. E. D.

Goo Pung had an explanation, which, however, did not convince the commissioner of his innocence. He had merely been laying in a supply against the probable advance in price of the dope. The three opened tins had been opened merely to allow the contents to seep in flavor by contact with the air. He wanted to be sure to have plenty on hand for Honolulu.

Goo Pung, however, will have a chance to tell his story to a jury, for it did not seem conclusive to the commissioner.

The law under which Goo Pung was arrested was passed by congress just a year ago today.